

**STATE OF DELAWARE**  
**OFFICE OF**  
**AUDITOR OF ACCOUNTS**

**CAMPUS COMMUNITY SCHOOL**  
**STUDENT ACCOUNTING AND**  
**ENROLLMENT**

**AGREED-UPON PROCEDURES ENGAGEMENT**

**SEPTEMBER 30, 2007**

**FIELDWORK END DATE: FEBRUARY 26, 2008**

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# TABLE OF CONTENTS

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Independent Accountant's Report	1
Schedule of Findings	3
Schedule of Prior Year Findings	4
Distribution of Report	6



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OFFICE OF AUDITOR OF ACCOUNTS

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AUDITOR OF ACCOUNTS

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Independent Accountant's Report  
on Applying Agreed-Upon Procedures

The Honorable Valerie A. Woodruff  
Secretary  
Department of Education  
Townsend Building, Suite 2  
401 Federal Street  
Dover, DE 19901-3639

Shelly Baker  
Business Manager  
Campus Community Charter School  
21 North Bradford Street  
Dover, DE 19904

Dear Secretary Woodruff and Mrs. Baker:

We have performed the procedures enumerated below, which were agreed to by the Department of Education (DOE) and Campus Community School (the School), solely to assist the specified parties in evaluating the School's compliance with laws and regulations in regard to Student Accounting and Enrollment as of September 30, 2007. School management is responsible for the School's compliance with those requirements.

This agreed-upon procedures engagement was performed in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States and the attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures were as follows:

1. Determine if the Charter School's policies and procedures for preparing, reviewing, and reporting the September 30<sup>th</sup> student count are adequate.
2. Determine if the Charter School properly reported enrollment figures to the DOE. Calculate the dollar impact of disallowed students, if applicable.
3. Select 10 percent (10%) or a minimum of five "Individualized Education Program" (IEP) files at the Charter School and verify that each file contains the required documentation in accordance with the DOE's Administrative Manual for Special Education Services. Calculate the dollar impact of disallowed services, if applicable.

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We were not engaged to and did not conduct an examination, the objective of which would be the expression of an opinion on compliance with specified laws. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the DOE and the School and is not intended to be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited. This report, as required by statute, was provided to the Office of the Governor, Office of the Controller General, Office of the Attorney General, Office of Management and Budget, Department of Finance, and the State Treasurer's Office.

R. Thomas Wagner, Jr., CFE, CGFM, CICA  
Auditor of Accounts  
Office of Auditor of Accounts

February 26, 2008

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# SCHEDULE OF FINDINGS

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## **Procedure #1**

Select 10 percent (10%) or a minimum of five "Individualized Education Program" (IEP) files at the Charter School and verify that each file contains the required documentation in accordance with the DOE's Administrative Manual for Special Education Services. Calculate the dollar impact of disallowed students, if applicable.

## **Finding #1**

### Criteria

Per Title 14, Delaware Administrative Code, §701 Unit Count, 4.1.6.2, "Students shall be reported for the level of special education service as defined by the current IEP."

### Condition

Per the Office of Auditor of Accounts (AOA) review of selected files, the School incorrectly reported the disability category for one out of six students tested. The student should have been reported as Physical Impairment - Other Health Impairment (OHI) student. Instead, the school reported the student as a Learning Disability (LD) student.

### Cause

The School incorrectly reported the disability category for the student.

### Effect

The incorrect reporting did not affect the number of units earned.

## **Recommendation**

Campus Community School should ensure the disability category reported to DOE agrees to the student's IEP by reviewing and updating IEP files on a regular basis.

## **Auditee Response**

Campus Community agrees to have the Business Administrator review and verify all IEP files and disability categories on a regular basis throughout the year, including the period of Unit Count preparation and finalization.

# SCHEDULE OF PRIOR YEAR FINDINGS

The following schedule summarized the prior year findings and the status of the prior year findings.

Prior Year Finding	Recommendation	Status of Prior Year Finding
<p>The School does not have sufficient written internal policies and procedures governing the preparation, review, and reporting of the September 30th student count.</p> <p>The School utilizes written procedures, however they are not sufficient to ensure the completeness, accuracy, and timeliness of the student enrollment count. Lack of sufficient policies and procedures may result in an inaccurate student count at September 30<sup>th</sup>.</p>	<p>The School further develop and implement in-house written policies and procedures governing the preparation, review, and reporting of the September 30<sup>th</sup> student enrollment figures to the DOE. These policies and procedures should incorporate information such as:</p> <ul style="list-style-type: none"> <li>• Documentation of personnel responsible for each task (i.e. completing forms, signing forms, etc.)</li> <li>• Timeframes for the submission of documentation and completion of forms.</li> <li>• Procedures followed if a student transfers from the School to another school.</li> <li>• Verification of attendance by teachers and upper level administrators.</li> <li>• Gathering and maintaining documentation, which supports attendance and reported enrollment figures (medical excuses, transfer/entry/withdrawal forms, homebound, placement in alternative education setting, re-engineering, etc.)</li> </ul>	<p>Implemented.</p>

# SCHEDULE OF PRIOR YEAR FINDINGS

Prior Year Finding	Recommendation	Status of Prior Year Finding
	<ul style="list-style-type: none"> <li>How the School ensures that required information is included on IEP's (necessary signatures, goals, benchmarks, and objectives, etc.)</li> <li>Reference to pertinent rules and regulations stipulated by DOE and/or the Delaware Code.</li> <li>Records retention policy.</li> </ul>	
<p>The School included two students in the September 30, 2005, student enrollment that were ineligible to be included in the count. These students did not attend the School at any time during the 2005-2006 school year.</p> <p>The School did not properly determine the eligibility status for these two students through its internal review process over enrollment accounting and reporting. Without proper attention and care in following the DOE's regulations, the School could continue to over-report the number of students enrolled, which may result in an over-funding from DOE. The disallowance of these students did not result in a loss of units or a loss of funding.</p>	<p>The School should review the DOE's regulations for Student Accounting and Enrollment reporting and ensure the underlying documentation supports the number of eligible students reported for future periods.</p>	<p>Implemented.</p>

**Status Key:**

Implemented

The concern has been addressed by implementing the original or an alternate corrective action.

Not Implemented

The corrective action has not been initiated.

Partially Implemented

The corrective action has been initiated but is not complete and the auditor has reason to believe management fully intends to address the concern.

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# DISTRIBUTION OF REPORT

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Copies of the School's Agreed-Upon Procedures Engagement have been distributed to the following public officials:

Executive Branch

The Honorable Ruth Ann Minner, Governor, State of Delaware  
The Honorable Richard S. Cordrey, Secretary, Department of Finance  
The Honorable Jennifer W. Davis, Director, Office of Management and Budget  
The Honorable Valerie Woodruff, Secretary, Department of Education  
Ms. Dorcell Spence, Associate Secretary, Finance and Administrative Services, Department of Education  
Ms. Trisha Neely, Director, Division of Accounting, Department of Finance

Legislative Branch

The Honorable Russell T. Larson, Controller General, Office of Controller General

Other Elective Offices

The Honorable Joseph R. Biden III, Attorney General, Office of the Attorney General  
The Honorable Jack Markell, Treasurer, State Treasurer's Office

Other

Shelly Baker, Business Manager, Campus Community Charter School  
Robert Bennett, Business Administrator, Campus Community Charter School